



September 30, 2012

Sent electronically to: [e-ohpsca-er.ebsa@dol.gov](mailto:e-ohpsca-er.ebsa@dol.gov) and [Notice.comments@irscounsel.treas.gov](mailto:Notice.comments@irscounsel.treas.gov)

Office of Health Plan Standards and Compliance Assistance  
Employee Benefits Security Administration  
Room N-5653  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

CC:PA:LPD:PR (Notice 2012-58)  
Courier's Desk  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20044

Re: Comments to Notices 2012-58 and 2012-59

To Whom It May Concern:

The I.A.T.S.E. National Health and Welfare Fund (the Fund) submits these comments to Notice 2012-58 and Notice 2012-59, which address certain issues related to implementation of the Patient Protection and Affordable Care Act (the Affordable Care Act or the Act). Notices 2012-58 and 2012-59 were jointly released by the Departments of Labor, Health and Human Services (HHS) and the Treasury on August 31, 2012.

The Fund is a multiemployer plan, established and maintained pursuant to collective bargaining agreements and operated through a stand-alone trust managed by a joint labor-management Board of Trustees. The Fund represents participants engaged in various aspects of behind the scenes production work in the entertainment industry, including motion picture, television, live theater, award shows, exhibition and trade shows, symphonies, ballet, sports networks, local television stations, and amusement parks. The Fund has over 2,000 current collective bargaining agreements that require employers to contribute to the Fund. A list of the 1,528 employers that contributed to the Fund during 2010 is included in Exhibit "A". The Fund offers a variety of highly comprehensive health and welfare benefits, such as hospital, medical, prescription drugs, dental, optical, life insurance, weekly accident and sickness benefits and a medical reimbursement account, to almost 18,000 participants and close to 11,000 dependents. For ease of administration, the joint Board of Trustees elected to lose its grandfathered status

under the Affordable Care Act on January 1, 2011, so it now provides the additional consumer protections provided by the Act. On June 16, 2011, we provided a detailed response letter to Notice 2011-36 that outlined in detail the eligibility provisions of the Fund. A copy of that letter is attached for your reference.

At the outset, we would like to state our appreciation for the guidance the Departments recently released in Notices 2012-58, on determining full-time employees for purposes of shared responsibility for employers regarding health coverage (Section 4980H), and 2012-59, on the 90-day waiting period limitation under public health service act Section 2708. In the Notice 2012-58 guidance, the Departments expanded the safe harbor method to provide the look-back measurement period of up to 12-months to determine whether new variable hour employees or seasonal employees are full-time employees, defined variable hour and seasonal employees, provide an optional administrative period and provided a process for employers to transition new employees to the determination of eligibility method for ongoing employees. In the Notice 2012-59 guidance, the Departments defined the waiting period and set out its application to variable hour employees where a specific number of hours of service per period is a plan eligibility condition. We applaud the Departments for recognizing the fact that many multiemployer health benefit plans have developed eligibility provisions to fit the variable and/or seasonal nature of work in the covered industries, and by their nature cover employees that may not fall under the shared responsibility provisions, because either the work would not be considered full-time or the contributing employers are not applicable large employers. In our comment letter of June 16, 2011, we specifically asked that the waiting period begin at the end of the eligibility period during which a Fund participant works sufficient days of has sufficient contributions made on his or her behalf to become eligible for health coverage through the multiemployer plan. We applaud the Departments for providing guidance that allows the waiting period to begin at the end of the measurement period for variable hour employees.

We are submitting these comments concurrently to Notices 2012-58 and 2012-59, since the 90-day waiting period and employer shared responsibility provisions are interrelated with respect to multiemployer plans.

### **Overview of Comments**

We ask the Departments to respect the decisions reached by the collective bargaining parties and the Fund's Board of Trustees (comprised of an equal number of union and employer representatives) by:

1. Allowing a waiting period of **three calendar months** after the employee is otherwise eligible to enroll under the terms of the plan (the measurement period), **or**

Allowing a waiting period under which **coverage becomes effective the first of the calendar month following a period of no longer than 90-days** after the employee otherwise is eligible to enroll under the terms of the plan (the measurement period), **and**

Providing guidance so that neither of the above noted waiting periods would be considered designed to avoid compliance with the 90-day waiting period limitation.

2. Applying the 90-day waiting period limitation only to initial eligibility, and not to ongoing eligibility.

3. Eliminating the requirement that coverage be made effective within 13 months (plus the time remaining until the first day of the next calendar month) of an employee's start date for multiemployer plans, **or**

Changing the requirement to make coverage effective within 15 months (plus the time remaining until the first day of the next calendar month) of an employee's start date for multiemployer plans.

4. Exempting contributing employers from the shared employer responsibility provisions of Section 4980H of the Internal Revenue Code (Code) **with respect to collectively bargained employees for whom the employer makes collectively bargained contributions to a multiemployer plan that provides health benefits**. This means that such employees (a) would not be counted in determining whether the employer is large enough to be subject to the free-rider penalty; and (b) would not be taken into account in determining how much is owed, if the penalty applies with respect to the employer's non-bargained employees.

### **Rationale for Comments**

In Notice 2012-58, although in a different context, the guidance states that new employees who are reasonably expected to work full time will not be subject to the employer responsibility payment under Section 4980 by reason of its failure to offer coverage to the employee for up to the initial three calendar months of employment. We are asking for recognition that any waiting period of three calendar months will satisfy the 90-day waiting period limitation.

In Section III. D. of Notice 2012-58, the safe harbor for variable hour and seasonal new employees allows the combined total of the measurement period and the administrative period not to exceed 13 months, plus a fraction of a month, to account for the fact that the anniversary of an employee's start date may not be at the beginning of a calendar month. We are asking for recognition that coverage provided by the Fund starts at the beginning of a calendar month, so we ask that a waiting period may be allowed if coverage becomes effective the first of the calendar month following a period of no longer than 90-days.

Since the Fund collects contributions from hundreds of employers, it takes time to collect those contributions, allocate them properly to participants and generate information to determine eligibility. This aggregation allows the Fund to extend coverage to participants who do not work enough with one employer to achieve eligibility. We believe that this is consistent with the overall goal of the Patient Protection and Affordable Care Act, to provide health care coverage to more individuals throughout the country. This is the rationale behind requesting that the requirement to provide coverage within 13-months of the date of hire be eliminated, or amended to 15 months to allow additional time for the Fund to process the necessary information.

As you can see from our June 16, 2011 comment letter to Notice 2011-36, this Fund has over 1,500 different employers contributing to this Fund pursuant to over 2,000 separate collective bargaining agreements. Many of those agreements call for contributions to be made based on a requirement other than hours, and the Fund and contributing employers do not know how many hours a participant works. Contributions can be made to the Fund based on days or as a percentage of earnings. There is an information gap between the employers who make the contributions and the benefit fund. The employers may make contributions to a large number of

multiemployer funds for various types of employees, such as actors, makeup artists, lighting specialists, camera crew, etc., and the employers may have no way to determine whether the employees are eligible for coverage under the various multiemployer plans to which the employer is required to make such contributions. Employer, by contributing to multiemployer funds based on their collective bargaining agreements, are offering their employees the opportunity to enroll in minimum essential coverage. Since employees can work for multiple employers, it is almost impossible for any one employer to determine whether the employees are achieving eligibility and whether their required contribution to the plan does not exceed 9.5% of the employee's household income. In fact, in a Fund such as the I.A.T.S.E. National Health and Welfare Fund, the participant contribution, if any, is dependent on the individual notional account balance of the participant and the participant's specific benefit plan election. The participant's employer will not know what the employee is electing or paying, and the Fund cannot give that information to the employer due to HIPAA restrictions. The relief to use Form W-2 wages to determine affordability will not help employers with employees who work for multiple employers throughout the year.

This Fund had close to 4,000 employees who worked for six or more employers during 2010, close to 27% of the entire plan participant population. It would be nearly impossible for any one of these employers to determine if the employees are working full-time and whether their contributions for coverage exceeded 9.5% of household income. Conversely, due to the nature of the collective bargaining agreements, the Fund rarely knows the number of hours that a participant works, as contributions are made based on days of work or projects. The structure of the Fund makes it difficult or impossible for the employers to know what type of health plan its employees elect and what amount they pay for that coverage and the Fund generally does not know the number of hours that an employee works for an employer. This is the reason we are asking for the contributing employers to be exempt from the shared employer responsibility provisions of Section 4980H of the Internal Revenue Code (Code) with respect to collectively bargained employees for whom the employer makes collectively bargained contributions to a multiemployer plan that provides health benefits.

We appreciate the opportunity to submit comments on these important issues. Please do not hesitate to contact Ms. Anne J. Zeisler, Executive Director of the Fund, at 212-580-9092, ext. 8301 if you have any questions about our comments or need additional information.

Respectfully submitted,

The Board of Trustees



June 16, 2011

Internal Revenue Service  
Washington, DC

Re: CC:PA:LPD:PR (Notice 2011-36)

To Whom It May Concern:

The I.A.T.S.E. National Health and Welfare Fund (the Fund) submits these comments to Notice 2011-36, which addresses certain issues related to implementation of the Patient Protection and Affordable Care Act (the Affordable Care Act or the Act). Notice 2011-36 was released by the Treasury Department and the Internal Revenue Service (IRS) on May 3, 2011.

The Fund is a multiemployer plan, established and maintained pursuant to collective bargaining agreements and operated through a stand-alone trust managed by a joint labor-management Board of Trustees. The Fund represents participants engaged in various aspects of behind the scenes production work in the entertainment industry, including motion picture, television, live theater, award shows, exhibition and trade shows, symphonies, ballet, sports networks, local television stations, and amusement parks. The Fund has over 2,000 current collective bargaining agreements that require employers to contribute to the Fund. A list of the 1,528 employers that contributed to the Fund during 2010 is included in Exhibit "A". The Fund offers a variety of highly comprehensive health and welfare benefits, such as hospital, medical, prescription drugs, dental, optical, life insurance, weekly accident and sickness benefits and a medical reimbursement account, to almost 16,000 participants and close to 9,500 dependents. For ease of administration, the joint Board of Trustees elected to lose its grandfathered status under the Affordable Care Act on January 1, 2011, so it now provides the additional consumer protections provided by the Act.

At the outset, we would like to state our appreciation for the position the Treasury Department and the IRS took recently in Notice 2011-28 (regarding informational reporting on the cost of health coverage on employees' W-2 forms). In that notice, the Treasury Department and the IRS exempted contributing employers from the need to include the cost of coverage on these employees' W-2 forms, until further guidance is issued. We understand that this conclusion was based on the Treasury Department and IRS understanding how employers that contribute to multiemployer plans are often disconnected from the level and/or value of coverage provided to their employees by the multiemployer plans, which is the guiding principle of the comments we submit here. We appreciate this recognition of the difficulty that contributing employers would

face in complying with the W-2 requirement and hope the transition relief provided in that notice will be extended permanently.<sup>1</sup>

## Overview of Comments

These comments respond to Notice 2011-36 and address the Act's ban on waiting periods of more than 90 days, as well as the employer responsibility provision (the free-rider penalty) imposed on large employers.

As explained more fully below, we ask the Treasury Department and the IRS to respect the decisions reached by the collective bargaining parties and the Fund's Board of Trustees (comprised of an equal number of union and employer representatives) by:

- 1) Starting the waiting period's 90-day clock at the end of the eligibility period during which the participant works sufficient days or has sufficient contributions made on his or her behalf to become eligible for health coverage through the multiemployer plan.
- 2) Exempting contributing employers from the free-rider penalty *with respect to collectively bargained employees for whom the employer makes collectively bargained contributions to a multiemployer plan that provides health benefits*. This means that such employees (a) would not be counted in determining whether the employer is large enough to be subject to the free-rider penalty; and (b) would not be taken into account in determining how much is owed, if the penalty applies with respect to the employer's non-bargained employees.

## Waiting Periods

### 1. Background

The Health Insurance Portability and Accountability Act of 1996 (HIPAA) introduced the concept of a waiting period for group health coverage. Existing HIPAA regulations provide that a waiting period is the period that must pass before coverage can become effective with respect to an employee or dependent otherwise eligible to enroll. Under HIPAA, time spent in a waiting period does not count as a break in coverage for purposes of HIPAA portability. This is important because individuals who have a break in coverage of 63 days or longer do not get credit for their prior coverage and can face a pre-existing condition exclusion.

HIPAA defined a waiting period but did not put a finite amount of time on any such waiting period. Under the Affordable Care Act, effective with plan years beginning on or after January 1, 2014, group health plans such as multiemployer plans (whether grandfathered or not) may not impose a waiting period of more than 90 days.

### 2. Eligibility Rules for Multiemployer Health Plans in General

<sup>1</sup> Similarly, Notice 2010-82, the Treasury Department's guidance on the tax credit for health expenses for small employers, allowed employers contributing to multiemployer plans to take a credit for amounts contributed to the multiemployer health plan used for health insurance. Specifically, the Notice stated, "For purposes of the § 45R credit, contributions by an employer to a multiemployer plan that are used to pay premiums for health insurance coverage for employees covered by the multiemployer plan are treated as payment of health insurance premiums by the employer." Notice 2010-82, page 7.

Notice 2011-36 specifically asks for comments on how the waiting period should be applied when employees become eligible for coverage under a multiemployer plan after working a specific number of hours during an earlier period (such as the previous calendar quarter or the calendar quarter that began six months before the coverage quarter).

Multiemployer plans cover participants in industries where employment is historically fluid, with participants moving from one employer to another. Indeed, the essential purposes of the multiemployer plan are to allow its contributing employers (which often are small employers) to pool their resources to provide benefits, and to allow the plan's participants to pool their service with multiple employers in order to obtain health coverage and other benefits. Employees' hours can fluctuate daily, weekly or monthly, and work can be erratic and episodic. Employees who regularly work in the industry maintain continuous coverage, even if they frequently change covered jobs. If not for the multiemployer plan, these workers would not have access to affordable, comprehensive health coverage for themselves and their families.

Eligibility rules for multiemployer health plans are established by each plan's joint Board of Trustees (comprised of an equal number of union and employer representatives) and are designed to reflect the unique working conditions of the particular industry. Contributing employers pay an amount to a multiemployer plan that is set forth in a collective bargaining agreement. The amount may be based on the number of hours, days, or weeks of covered work performed by a covered employee. The I.A.T.S.E. National Health and Welfare Fund also has collective bargaining agreements requiring contributions based on other units of work (such as by shift or by month) as well as agreements that base contributions not on time worked but on some other criteria, such as a percentage of wages or plan costs.

With the working conditions of a particular industry as the backdrop, the multiemployer plan's Trustees design eligibility rules that make sense for the plan's participants. The Trustees typically establish an **eligibility period** with contributions made during that period leading to a later **coverage period**. Many multiemployer plans use a single calendar quarter as the eligibility period. Employees who do not meet the eligibility requirements in their first eligibility period may not qualify for coverage until the end of the second eligibility period or possibly later.

Entertainment industry multiemployer health and welfare plans have a lag period between the end of the eligibility period and the effective date of coverage (i.e., the start of the coverage period) to allow reports from the contributing employers to be prepared and sent to the plan and to allow the plan to determine eligibility. Once the contractually based units or contributions are counted and eligibility determined, coverage typically takes effect at the start of the coverage period, on the first day of a month, without the participant needing to enroll or take affirmative action.<sup>2</sup>

Once participants earn coverage during the eligibility period, coverage continues for the full period for which the person is eligible, even if he or she is no longer working in the industry by the time the coverage period begins. Unlike single employer plans, where coverage typically begins around the date of hire and ends at termination of employment (subject to COBRA),

<sup>2</sup> Although Notice 2011-36 does not seek comments on the Affordable Care Act's automatic enrollment provisions (added by § 1511), Notice 2011-36 (see especially footnote 1) states that Treasury/IRS and the Department of Labor are coordinating the development of their respective guidance on the definition of full-time employee for purposes of the automatic enrollment provision (DOL) and the free-rider penalty (Treasury/IRS). As multiemployer plans automatically enroll participants as soon as they are eligible under the Fund's particular eligibility rules, we urge the agencies to exempt contributing employers from the auto enrollment requirement (where otherwise applicable) with respect to employees for whom they make collectively bargained contributions to a multiemployer plan that provides health benefits.

multiemployer plans begin coverage after an eligibility period and then continue coverage on the back end, throughout the coverage period, even if the individual retires or is otherwise not working in the industry. In the entertainment industry, this “tail” of coverage often lasts at least as long as the eligibility period. In essence, the lack of coverage during the initial eligibility period is balanced out by the extended coverage provided during the tail period. Multiemployer plans, especially in the entertainment industry, have been developed and refined over many years with the objective of providing continuous coverage for employees who often move among various jobs and employers, and who often have sporadic work patterns. This continuity of coverage during non-work periods is a hallmark of multiemployer plans, and comports with the goal of providing health coverage as set forth in the Affordable Care Act. Therefore, these type plans have long since tackled the goals set forth by this Act.

### 3. Eligibility Rules for this Fund

The Fund maintains four different plans of benefits (Plans A, C1, C2, and C3).

To participate in Plan A, employers must pay a minimum daily amount established by the Trustees each year. Eligibility for Plan A is based on days worked – 60 days of work within a six-month period earns six months of coverage. The initial six-month eligibility period is a rolling monthly look-back period: each month, the Fund looks back six months to determine whether a participant has had contributions for the required sixty days. Once an individual has contributions made to the Plan on his behalf for 60 days, coverage starts as of the first of the following month, after a one-month delay. The eligibility chart for Plan A is shown below.

<b>Applicable Six-Month Look-Back Period</b>	<b>Month 60 Days was Satisfied</b>	<b>Coverage Period</b>
January – June	June	August - January
February – July	July	September – February
March – August	August	October – March
April – September	September	November – April
May – October	October	December – May
June – November	November	January – June
July – December	December	February - July
August - January	January	March – August
September – February	February	April – September
October – March	March	May – October
November – April	April	June – November

December – May	May	July – December
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There is typically a one-month lag period between the six-month **eligibility period** and the beginning of the applicable **coverage period**.

Eligibility for Plans C1, C2, and C3 is based on the amount of contribution dollars received on a particular individual's behalf from the various employers each quarter. Plans C1, C2, and C3 provide different levels of coverage, with C1 providing the highest level of coverage at the greatest cost and C3 providing the most modest coverage at the lowest cost. The quarterly charge to participants is set by the Trustees twice per year based on the projected costs of each plan. Participants can choose individual or family coverage and are charged the appropriate premium amount for the Plan and level they have chosen.

The individual, after receiving a certain threshold level of contributions, can voluntarily elect Plan C1, C2, or C3. As of April 2011, a participant can voluntarily elect coverage once he or she receives contributions that total \$679. At this point, the participant may elect single or family coverage under Plan C1, C2 or C3 and the participant will self-pay the difference between his or her cumulative employer contributions and the quarterly charge for the option he or she selects. If a participant does not choose to voluntarily elect into a Plan, he or she will be automatically enrolled into coverage once a higher threshold level of contributions is received on his or her behalf. As of April 2011, that amount is \$1,587. At this point, the participant will again be offered the option to select the level of coverage in which he or she wishes to enroll. Employees who do not select coverage are automatically enrolled in C2 single coverage. To the extent that employer (or multiple employers') cumulative contributions received on the employee's behalf during the eligibility period are less than the quarterly charge for the option he or she selects, the employee must self-pay the difference in order to obtain the coverage. Individuals are sent statements on a quarterly basis that show the amount that has been contributed on their behalf, and are allowed to choose coverage on a quarterly basis as shown in the following schedule.

Employer contribution period	Participant statement date	Deadline for self-payments (if needed)	Coverage Quarter
August 1 – October 31	Mid - November	December 15	January 1 – March 31
November 1 – January 31	Mid - February	March 15	April 1 – June 30
February 1 – April 30	Mid – May	June 15	July 1 – September 30
May 1 – July 31	Mid – August	September 15	October 1 – December 31

There is a two-month delay between the end of the **eligibility period** and the beginning of the **coverage period**. The two-month lag allows for contribution reports to be processed by the Fund office, the processing and mailing of participant statements and the receipt and depositing of any self-payments by participants. For the April 2011 coverage quarter, the Fund mailed

18,658 statements to participants. The Fund received 2,477 payments from participants who elected higher coverage for either themselves or their family, representing roughly 16% of the covered participants.

All four Plans of coverage have coverage periods that typically last well after a participant has stopped working, either from layoff or the end of a particular project. The flexible eligibility schedule allows participants time to pursue other employment while maintaining their health coverage under the Fund.

#### 4. Recommendation

It is our view that eligibility rules should continue to be set by the Fund's Board of Trustees. To implement the Act's ban on waiting periods of more than 90 days, we recommend that the Treasury Department and the IRS start the 90-day clock at the **end** of the eligibility period during which the Fund has verified that the participant works sufficient days or has sufficient contributions to become eligible for Fund coverage. This would mean that a Fund's lag period – if it had one – could not be longer than 90 days. We also recommend that three (3) consecutive months be treated as the equivalent of 90 days so that enrollment can take effect at the start of a month, as is typically the case today. Using this interpretation as a guideline, the waiting period for Plan A is one month (roughly 30 days) from completing the sixtieth day requiring contributions and the waiting period for Plans C-1, C-2 and C-3 is two months (roughly 60 days) from the Fund's receipt of the required level of employer contributions.

An example in the existing HIPAA regulations<sup>3</sup> takes a slightly different approach by stating that a waiting period starts at the **beginning** of the eligibility period during which the participant meets the hours requirement. This approach makes sense for HIPAA portability because it protects individuals from experiencing a break in coverage. In that context, the entire waiting period (no matter how long) should not count as a break in coverage. However, this approach should not be carried over and applied to the 90-day limit. For purposes of the 90-day limit, the lag period (if any) should be treated as the waiting period because prior to the end of the eligibility period (i.e., the start of the lag period) the participant is not otherwise eligible for coverage under the plan. As an example in Plan A, the participant might work no days in January, five days in February, no days in March, five days in April, twenty-five days in May and twenty-five days in June attaining the required 60 days at the end of June. It would make no sense to start the waiting period in January, when the individual was not even employed.

### The Free-Rider Penalty

#### 1. Background

The Affordable Care Act requires large employers (those with 50 or more full-time employees) to pay a penalty if one of their full-time employees obtains subsidized coverage through a state health insurance exchange beginning in 2014. The amount of the penalty will vary depending on whether or not the employer offers health coverage to its employees.

Employers that do **not** offer coverage would pay an annual penalty of \$2,000 multiplied by the total number of full-time employees minus the first 30 employees (determined on a monthly basis). Employers that do offer coverage would pay a penalty of \$3,000 per year, but only for each full-time employee who obtains subsidized coverage in the exchange. An employee is eligible for subsidized coverage in the exchange if the employer's plan is unaffordable (i.e., the

<sup>3</sup> 26 C.F.R. § 54.9801-3(a)(3)(iv)(example 5).

cost of self-only coverage is more than 9.5% of household income) or does not provide minimum value (i.e., provides coverage worth less than 60% of plan costs).

To determine whether the employer is a large employer, hours worked by part-time employees and some seasonal employees will also be counted. However, if the employer meets the 50-full-time-employee threshold and becomes subject to the penalty, the penalty will be assessed only with respect to employees who work full time during the month at issue. The Act treats a person as a full-time employee if he or she works on average at least 30 hours per week.

As stated in Notice 2011-36, the definition of “full-time employee” is critical to the operation of the Act’s free-rider penalty. Notice 2011-36 contemplates using 130 hours per month as the monthly equivalent of 30 hours per week ( $30 \times 52 = 1560/12 = 130$ ). It also suggests various ways of counting hours of service, depending on whether employees are paid hourly or are non-hourly employees. The notice also suggests ways of dealing with the requirement to count full-time employees on a monthly basis, including using a “look-back measurement period” that would determine which employees would be treated as full-time employees in a subsequent “stability period.”

## 2. Workers Covered by Multiemployer Health Plans

As discussed above, multiemployer plans cover participants in industries where employment is historically fluid, with participants moving from one employer to another. Hours can fluctuate daily, weekly or monthly, and work can be erratic and episodic. Without the multiemployer plan to pool contributions from contributing employers and pool employees’ service with various employers, these individuals would not have access to affordable, comprehensive health coverage for themselves and their families. In fact, in many cases, absent the collective bargaining agreement obligation to contribute to a multiemployer plan, employers may not have an obligation to provide coverage to their employees under the Affordable Care Act.

## 3. Workers Covered by this Fund

As noted in the introductory section of this letter, participants covered by the I.A.T.S.E. National Health and Welfare Fund work in all facets of the entertainment industry. Many of the covered jobs have limited timeframes, set to the particular project or event. After a specific event or project is complete, the participants will move on to another job often provided by another employer that contributes to the Fund. Reviewing the Fund’s actual experience for calendar year 2010 provides good evidence of the movement of participants among employers:

Participants	Employers	Population %
78	21 or more	0.50%
1,093	11 or more	7.30%
3,981	6 or more	26.87%
8,676	3 or more	58.56%
11,213	2 or more	75.68%

As you can see from the chart above, over 75% of the population worked for two or more employers during 2010. More than half worked for three or more and more than a quarter of the covered population worked for six or more employers. Over one thousand participants worked for eleven or more employers throughout the year.

The television commercial industry is a good example of the fluid nature of work and employers. I.A.T.S.E.-represented employees who work behind the scenes in television commercials, including lighting and electrical specialists, hair, makeup and costume experts, and all film personnel, may work on several commercials with different employers in a given week, all of which are required to contribute to the Fund based on that work. These individuals do not work “full time” for any particular employer, given the typical 30 hour per week definition, but may work well in excess of 30 hours per week for employers that contribute to the Fund. Each employer may not have any obligation under the ACA to provide coverage to these workers. The Fund, through many years of development and cooperation between the Union and the employers, does provide these individuals with health and welfare coverage, a main overriding goal of the ACA.

Depending on the project or event, a “day” may be two, four, eight or even 18 hours of actual work, sometimes for multiple employers. It would be therefore be difficult to determine a definition for “day” that would encompass the multitude of projects and events covered by the Fund’s employers. Although in other industries, a collective bargaining agreement may require contributions to the Fund based on days worked, theatrical work is typically based on shifts, or performances, in a day. Some jobs under Plans C1, C2 and C3 are contracted for with no time measurement, such as scenic design, which is done in preparation for a production. The employee may work at home or on location, and the employer may have no knowledge of the number of hours or days the employee has taken to complete her work. Therefore, the IATSE National Health & Welfare Fund often does not have records of how many days or hours are worked by an employee. The Fund measures days only for a small group of employers that contribute based on days to its Plan A. The majority of its employers contribute based on other formulas, many which are not based on the amount of time worked.

#### 4. Multiemployer Plans and the Free-Rider Penalty in General

Many contributing employers to multiemployer plans will not be subject to the penalty due to their small size. Many other contributing employers will not actually have to pay the penalty because the health coverage provided to their employees through the multiemployer plan will meet the 60% minimum value test and the coverage will be affordable. Health coverage provided through multiemployer plans is typically comprehensive, with cost-sharing requirements that would easily meet the 60% test. The coverage will typically meet the affordability test because it is uncommon for employees covered by multiemployer funds to have to pay more than a minimal amount. Under IATSE National Health & Welfare Fund the majority of eligible participants qualify for coverage without the need to contribute for themselves or their family. For these reasons, we submit the following recommendation for your consideration.

#### 5. Recommendation

We recommend that the Treasury Department and the IRS exempt contributing employers from the free-rider penalty *with respect to collectively bargained employees for whom the employer makes collectively bargained contributions to a multiemployer plan that provides health benefits* (whether those health benefits are self-insured, insured, or some combination). This means that such employees (a) would not be counted in determining whether the employer is large enough to be subject to the free-rider penalty; and (b) would not be taken into account in determining how much is owed, if the penalty applies with respect to the employer’s non-bargained employees.

As discussed at the outset of these comments, recently, in Notice 2011-28 (regarding informational reporting on the cost of health coverage on employees’ W-2 forms), the Treasury Department and the IRS exempted contributing employers from the need to include the cost of

coverage on these employees' W-2 forms, until further guidance is issued. We understand that this conclusion was based on the Treasury Department and IRS understanding how employers that contribute to multiemployer plans are often disconnected from the level of coverage provided to their employees by the multiemployer plans, which is the guiding principle of the comments we submit here.<sup>4</sup>

Most of the complexity in implementing the free-rider penalty where employers provide health benefits through a multiemployer plan stems from the difficulty in applying the concept of full-time employee to many of the workers typically covered by multiemployer health plans. This is especially true in the entertainment industry. Part of the complexity stems from the contributing employers' lack of critical information relevant to the operation of the free-rider penalty, plus their lack of control over the plan design decisions. With eligibility rules, benefit levels, and participant contribution requirements (if any) set by the plan's Board of Trustees, contributing employers generally will not know (a) whether a particular individual has accrued enough hours or earnings to be eligible for plan coverage; (b) the effective date(s) of that coverage and coverage period(s); (c) whether the plan meets the 60% minimum value test; or (d) whether participant contributions are required and, if so, the amount of those contributions. Similarly, the multiemployer may not know whether an individual is working "full-time" as defined under the law, and even when they do, they often only receive that information a month or longer after the work is completed.

We appreciate the opportunity to submit comments on these important issues. Please do not hesitate to contact Ms. Anne J. Zeisler, Executive Director of the Fund, at 212-580-9092, ext. 8301 if you have any questions about our comments or need additional information.

Respectfully submitted,

The Board of Trustees

<sup>4</sup> There is precedent for disregarding certain collectively bargained employees when determining certain employer obligations under the Internal Revenue Code. Notably, IRC §§ 105(h) (self-insured health plans) and 401(a)(4) and 410(b)(3) (retirement plans) allow employers to disregard collectively bargained employees for purposes of nondiscrimination testing if there is evidence that health or retirement benefits, respectively, were the subject of good faith bargaining.

Exhibit “A” – Employers that contributed to the I.A.T.S.E. National Health and Welfare Fund in 2010

2010 Health Fund Contributing Employers
642 Productions, Inc.
@ Radical Media
1 West Pratt Street Inc.
100 Plus Productions, Inc
101 Dalmatians World Wide
1080 Inc
11 Penn TV, LLC
12.05 AM Productions, LLC
2020 Exhibits, Inc.
2600 Tenth Street, LLC
31 Sweep, LLC
333 Films LLC
39 Steps OB, LP
39 Steps Tour LP
4 Go West, LLC
4 Productions LLC
8 Legged Productions
8 Legged Productions, LLC
A & D Touring, Inc.
A and M Vision, Inc.
A Catch 22 Productions
A Contemporary Theatre
A Life Broadway, LLC
A Little Help, LLC
A Steady Rain Broadway LLC
A Year in Mooring, LP
Abacus Technology Corp.
Abcom Computer Rental Inc.
Able Hands Inc.
Absolute Production Services
Absolute Vision Production
ABX Productions, Inc
Academy of Motion Picture Arts and Sciences
Academy Of Television Arts & Sciences Foundation
Accent on Cincinnati, Inc.
Accordion Films LLC
ACL Touring, Ilc

Acme Scenic & Display, Inc.
Acne Media, Inc.
ACT Employment LLC
Action Plastics, Inc.
Actioncam LLC
Ad Partners Inc.
Adam Bomb Productions, Inc.
Adirondack Scenic, Inc.
Administrative Employment Relief
Adrienne Arsht Center
Advanced Staging Productions
Adventures Touring
AEF-Miami Magma, LLC
AEG Digital Media, LLC
AEG Ehrlich Ventures, LLC
AEG Live
Aerial Enterprises Inc.
Aero Film
AFI/Film Works, Inc.
Ahptic Productions, LLC
Airborne Productions, Inc.
AKPD Message and Media, LLC
Alameda County Cope-Center Labor Council
Alaska Center For The Performing Arts
Alex Coletti Productions, Inc.
Alive and Kicking, Inc.
ALL About Me Broadway LP
All Events Services
All Sound And Audio, Inc.
Alliance Productions
Alliance, Incorporated
Allied Convention Services
Allied Vision, Inc.
Almost Perfect Film, LLC
Altieri Events
Alturas Films, Inc
Alumifax
Alvin Ailey Dance Foundation Inc
Amber Pictures Inc.
America Filmworks
American Broadcasting Companies, Inc
American Cinematheque
American Convention Exhibitor Services, LLC
American Filmworks

American Folk Art Museum
American Idiot LP
American Multi Cinema Inc
American Repertory Theatre
Anisa Productions, Inc.
Ann Arbor Summer Festival
Ann Arbor Symphony Orchestra
Anonymous Content
Another Planet Entertainment
Apollo Theater Foundation
APS EVENT, LLC.
Aquarius Broadway LLC
Aquila Productions
Arata Expositions, Inc.
Area 51, LLC
AREP Laughlin - Aquarius LLC
ARF & Company
Argyle Brothers, Inc.
Arizona Opera Company
Art & Soul Oakland
ART Payroll
Art Show Productions, LLC
Arts Center Enterprises, Inc.
Asbury Audio Inc.
Ascension Films
Asolo Theatre, Inc.
Assembly Films, Inc.
Associates And Leisure Activities, LLC
Atlanta Opera
Atlanta Pictures
Atlantic Exposition Services, Inc.
Atlantic Film Services
Atlantic Stage Lighting
Atmosphere Inc
Atmosphere Studios
Audio Lotion, Inc
Audio Visual One, LTD.
Audio Visual Production Group
Audio Visual Service Center
Audio Visual Services Group, Inc.
Audioactive Projects Inc.
Audiograph Sight & Sound
Auditorium Theatre Of Roosevelt University
August Tour, L.P.

Austin Lyric Opera
AV Dimensions
AV Network
AV Technical Support, Inc.
Avalanche Creative Services
Avalon Films
Avenue Q WLP, LLC
AVMG, Inc.
AVSO / A very small office
AVW - Telav San Antonio Branch
AVX Audio Visual, Inc.
AWTY Productions, LLC
AXA Equitable Production Group
B.V. Theatrical Ventures, Inc.
B27
Background Images, Inc
Backyard Productions, Inc.
Baerhands, Inc
Bailey's Girlfriend, LP
Ballet Arizona
Ballet Austin
Ballet Memphis Corp. - Misc Events
Ballet San Jose Silicon Valley
Ballet Theatre Foundation, Inc
BalletMet Columbus
Baltimore Arena
Baltimore Symphony Orchestra, Inc.
Bark Productions LLC
Bark-Bark, LLC
Barney-Monk Corporation
Barry Fialk, Inc
Baster Productions, LLC
Battle Productions, LLC
Battleship Delta Productions, LLC
Bauder Audio Systems, Inc.
BB II LLC
Beef Films
Behanding on Broadway, LLC
Believe Media, Inc.
Belladonna Productions
Bergen Performing Arts Center
Bethel Performing Arts Center LL
Beyond Blonde, LLC
BH and L Decorators, Inc

BHF Productions, Inc
Bierlein Entertainment, LLC
Big
Big Moose, LLC
Big Whitey Productions
Bigger Hammer Production Services
Bill Price LLC
Billy Broadway LLC
Billy National Tour II LP
Billy National Tour LP
BJK Entertainment
Black Walnut, LLC
Blaine Convention Services, Inc
Blink TV LLC
Block Carter
Blue Shadow Pictures, Inc. (formerly Majestic Pictures, Inc.
Bluenet LLC
Bluewater Technologies, Inc.
BML-Blackbird Theatrical Services
Board of Directors Inc
Bob Bain Productions, Inc.
Bonanza Productions, Inc.
Bootleg Productions, Inc.
Boston Ballet Inc
Boston Children's Theatre, Inc.
Boston Light & Sound
Boston Lyric Opera
Boston Symphony Orchestra, Inc.
Bottlenose Productions, LLC
Boulevard Films
Boylston Street Theatre Corp. dba The Colonial Theatre
BRAINTREE PRODUCTIONS
Brand New School
Brede Exposition Services
Brickyard Filmworks
Bridesmaids Productions, LLC
Bright Pictures, Inc
Brighton Entertainment
Broadway Across America
Broadway Center for the Performing Arts
Broadway in Chicago
Broken Horses, LLC
Brooklyn Academy of Music Inc.
Broward Center for the Performing Arts

Brownstone Productions, Inc.
BT Dark, LLC
BTB Touring Co.
Bucephalus Touring LLC
Buena Vista Theatres, Inc.
Buffalo Nickel LLC
Bunker New York
Burke Brothers Productions, LLC
Burn the Floor Broadway Company, LP
Butler Films, Inc
BZ Clarity-Phantom Sub LLC
C3 Presents
Cadence Inc.
Caesar's Palace
Caesars Entertainment Operating Company, Inc.
California Exposition & State Fair
California Musical Theatre
California Symphony
Canal Entertainment
CAPA - The Capitol Theatre (Riffe)
Capa New Haven
Cape Cod Repertory Theare Co.
Capron Lighting & Sound Co., Inc.
Captive Productions, LLC
Caputo Group Ltd.
Cardinal Newman High School
Carey Smolensky Productions
Carving Films, LLC
Casa Manana Inc
Cascia, LLC.
Castorri & Company
Catch44Pro, LLC
Cat's Eye LLC
CAV Corp.
Cavaliers Operating Company, LLC (Quicken Loans Arena)
CBS
CBS Broadcasting Inc
CBS Films, Inc.
CBS Productions
CBS Studios, Inc.
CBS Television Distribution
CCR Events
Celebrity Series of Boston, Inc.
Cellar Door Venues, Inc.

Center Line Studios, Inc.
Center Stage Productions of Illinois, Inc
Center Theatre Group
Centerplate
Central California Theatres Co Inc
Champion Exposition Services, LLC
Channel 7 of Detroit, Inc.
Charcoal Films LLC
Charles Ives Authority of the Performing Arts
Charles Street Films
Charlex, Inc
Chase Creative Unlimited
Chicago Exhibit Productions, Inc.
Chicago National League Ball Club
Chicago Scenic Studios, Inc.
Chicago Symphony Orchestra
Chicago Theatre LLC
Chip-Cow-Ski Solutions, Inc.
Choate Rosemary Hall School
Cine Productions, LLC
Cinema Sight & Sound, Inc.
Circle in the Square
Circus Circus Hotel & Casino / MGM Mirage
Cirque Du Soleil OVO
Citi Performing Arts Center, Inc.
City Of Portland, Maine
City Center of Music & Drama, Inc.
City of Cleveland
City of Madison
Civic Center Cumberland County
Civic Light Opera Association
CJHXpo, Inc.
Classified Films, Inc.
Clear Sound Inc.
Cleveland Browns Football
Cleveland Indians Baseball Company
CMI Communications
CMS Productions
CoAdvantage Resources (formerly NELCO)
Coast to Coast Production Management
Coastal International, Inc.
Collective Production
Colony Resorts LVH Acquisitions LLC
Colorado Springs Theatrical Stage Employees Multi Employer T

Colortone Staging & Rentals, Inc.
Columbia Pictures Industries Inc.
Columbus Association for the Performing Arts
Columbus Symphony Orchestra
Comcast Sportsnet Mid-Atlantic
Comotion Films
Company Films
Company Men Productions, Inc.
Complete Payroll Services, Inc.
Concord Academy Theatre Program
Connecticut Performing Arts Partners / Meadows Music Theatre
Connections Ventures LLC
Conspirator Productions, LLC
Convention & Show Services
Convention Services Of The Southwest, Inc.
Convention Solutions, LLC
Convergence
Cooper Productions Louisiana, LLC
Cornerstone Audio Visual Inc.
Corporate Sound
Count Your Blessings L.P. - Tour
Country Music Association, Inc.
Covered Moon Productions, LLC
Coyote Films, LLC
CP Tahoe, LLC
CPR Multimedia Solutions
Cramer Production Company, Inc.
Crash 2 Television Productions, Inc.
Crash Course Productions, LLC
Crawfish Productions, LLC
Crazy Eyes, LLC
Creative Film Management
Creative Staging Services
Creative Technology Group, Inc.
Creative Visual Display
Crescent City Pictures, Inc.
Crews Unlimited II, Inc.
Crimson Bolt, LLC
CRM Studios
Crossroads Films, Inc
CSI Las Vegas
CSI Worldwide
CSLM Inc.
CT Audio and Theatrical Supply

Curb Your Enthusiasm, Inc
Curious Pictures
Curtin Convention & Expo Services, Inc.
Cut The Fat, Inc.
CWS Maintenance Company
Cypress Productions Inc.
Czarnowski
D.J.M. Films Inc.
Daddy Warbucks, LLC
Dallas Summer Musicals, Inc.
Dallas Symphony Association, Inc.
Damon Live Action, Inc.
Daniel Brian and Associates
Daniel E. Harvey, Inc.
Dark Fields Productions, LLC
Dark Light Pictures
Datasis Corp.
David K. Schafer, LLC
David Michael Productions, Inc.
Davyco Productions, LLC
DCP Productions
Decade Apart Productions, LLC
Deep Freeze Productions, Inc
Defining Entertainment
Delaware North Companies Inc. - Boston
Delaware River Waterfront Corp.
Delta Blues Productions, LLC
Delta-Turner Ltd
Department of Off Street Parking
Designatronix Inds. Inc.
Detachment, LLC
Detour Network Inc.
Detroit Symphony Orchestra
Deutsch Inc.
Devau Human Resources
Digital Blue Global
Digital Image Studios
Digital Kitchen, LLC
Digital Ocean, Inc.
Dims Film, LLC
Director's Choice, Inc.
Directors Guild of America
Directorz
DirectTV Sports Net Northwest, LLC

Disney Theatrical Group
Disney Theatrical Productions, Ltd.
Disney Worldwide Services, Inc.
Dixon Davis Media Group
DLC Corp
Doherty Construction and Rigging
Dolly Grip Productions, LLC
Domas Mechanical Contractors, Inc.
Donald E. McNabb Company
Done and Dusted Productions, Inc.
Donny and Marie NYC, LLC
Door Movie Productions, LLC
Door No. 3, Inc.
Double A Productions
Dreamworks Animation Live
Driven Productions, LLC
Drobka Scenic, Inc.
Drowsy Touring, LLC
DSM Management Group, Inc.
Dsp&I, Inc.
DSZ Corporation, Inc.
DuArt Film Laboratories, Inc.
Dublin Productions
Duluth Services
Duplicity Productions, LLC
DuPont Co.
Durham Performing Arts Center
DW Pictures, LLC
DWT Shrek Tour One
Eagle Management Group
Earl Girls Inc.
Earthbound Productions, LLC
East Side House Winter Antiques Show
Ebu Productions, Inc.
eEmployers Solutions Inc
Electric BT Productions, Inc
Electric Factory Concerts, Inc.
Element Productions
Elf Broadway, Inc
Elle Tour LP
Elling on Broadway L.P.
Elliot-Lewis Corporation
Emergency Production
Employco Group, Inc.

Employco Services, Ltd.
Employco USA II Inc
Empress Theatre
Emulsion Arts
Encore Productions Inc. (Las Vegas)
Enemy Mig's Productions, Inc.
Engine Pictures
Enron NY LLC
Envision Communications, Inc.
Escapee Productions Louisiana, LLC
Essannay Show-It, Inc.
Eue Temps, Inc
Event Engineering, Inc.
Event EQ
Event Technology, LLC
Event Venue Services
Events By Scott Mirkin, Inc
Everything Must Go, LLC
Evolve Post, LLC
Excalibur / MGM Mirage corp.
Excel Lighting Services LLC
Exhibit Group/Giltspur
Exhibition Empl
Exhibitions Electrical Inc
Expo Advantage USA Inc
Expo Convention Contractors
Expo Plus
Expo Services, LLC
Expo Services, USA
Exposition Productions, LLC
Exserv, Inc.
F & D Productions, Inc.
Falcon Enterprises, Inc.
Fangbanger Productions, Inc.
Fantasee Lighting
Fashion Forward, Inc
FCG Productions, Inc
Fela Broadway, LLC
Feller Precision Inc.
Fences On Broadway, LLC
Fernbach Productions, Inc.
Film Realite, Inc.
Filmack Studios
Finch And Associates

Finian's on Broadway, LLC
Firefly Creative Entertainment Group, Inc
First In Last Out Lighting Inc.
First Man Inc.
First Philadelphia Labor Service LLC
First Wedding Productions, LLC
Fish Head Productions, LLC
Fitzgerald Theatre
Five Continents Imports, LLC
Fizz City Films Inc.
fka Rabbit Hole Productions, LLC
Flamingo Hilton - Las Vegas
Flint Cultural Center Corporation, Inc.
Florida Grand Opera
Florida Grip Services
Florida IATSE Joint Classification Training Committee
Florida Theatre Performing Arts Center, Inc.
Flypaper Productions, LLC
Fogarty Services
Form
Fort Worth Opera Association, Inc.
Fort Worth Production Services, Inc.
Fort Worth Symphony Orchestra
Forty Two, Inc.
Foundation Content, Inc.
Fox Sports Net North, LLC
Fox Sports Net Southwest
Fox Sports Net West
Fox Television Stations, Inc.
Fox Us Productions, Inc.
FRB Productions, Inc
Freedom Films Production, LLC
Freeman Audio Visual Solutions, Inc.
Freeman Decorating Services Inc
Freeman Decorating Services, Inc.
Freerunner Movie LLC
Freshwater Film Inc.
Friends of Menopause Tour, LLC
Frog Toad Tour, LLC
From the Rough Productions, LLC
Frost Lighting Co. of IL, Inc.
Ft. Lauderdale Convention Services Inc.
FTP Productions, LLC
Full Moon Films Inc.

Fun Factory Events
Furry Vengeance Productions, LLC
Fury Productions, Inc.
FX Design Group, LLC
Gail and Rice
Game of Death Productions, LLC
Gargantuan Films
Generation Um, Inc.
Genesee Theatre
George Fern Company
George Street Playhouse
Georgia Film Fund One, LLC
Georgia Film Fund Two, LLC
GES Exposition Services, Inc.
Get Yours, Inc.
GIBB Inc.
Giraldi/Suarez Productions, Inc.
Global Marketing State Street Bank and Trust Company
Global Scenic Services
Global Spectrum LP
Gloucester Stage Company
GMMB
Go Films, Inc.
Goat Barn Productions, LLC
GOC Broadway LLP
Goliath Productions, LLC
Good PR Productions, LLC
Gospel Truth Pictures, LLC
Gotham Scenic
Gotta Step 2 Productions, LLC
GPR Audio Visual, Inc.
Gramercy Productions, LLC
Grand Audiovisual Services Inc
Grand Rapids Symphony Society
Grand Sierra Resort & Casino
Grass Skirt, LLC
Gravity, Inc.
Gray's Grip & Electric
Great Lakes Events, LLC
Green Dot Films
Green House Pictures, Inc.
Green League Productions, LLC
Green Pine Films, LLC
Grinch LA, Inc

Gulf Coast Event Service, Inc.
Guthrie Theater
H2 Films, LLC
Hairspray Touring Co.
Hale Northeastern, Inc.
Half A Yogurt Productions, LLC
Hallmark Phoenix 3, LLC
Hamlet
Hang Ten Rigging, LLC
Hangman Films, Inc
Hargrove, Inc.
Harpoon Pictures, Ltd.
Hartford Symphony, Inc.
Hartmann Studios Inc.
HB Group Incorporated
Hello & Co.
Heritage Exposition Services
HG Entertainment, Inc
High Output, Inc.
Highland Park Productions, LLC
Hilton Chicago O'Hare International Airport
Historic Theatre Group LLC
HJZ Productions, Inc
Home Box Office, Inc.
Horace Bushnell
Horizon Entertainment
Horizon Scripted Television, Inc.
Hospitality Partners
House Of Payne, LLC
House of Usher Films
Houston Ballet
Howard N. Mead & Company
HRJ, LLC
HS Film, LLC
HSI Productions, Inc
Hungry Man
I Like Pie, Inc.
I.A.T.S.E. Local 12
I.A.T.S.E. Local 28
IAPP, Inc.
IATSE LOCAL 107
IATSE Local 11
IATSE LOCAL 110
IATSE LOCAL 114

IATSE LOCAL 115
IATSE LOCAL 126
IATSE LOCAL 127
IATSE Local 13
IATSE LOCAL 169
IATSE LOCAL 19
IATSE Local 26
IATSE LOCAL 27
IATSE LOCAL 38
IATSE LOCAL 4
IATSE LOCAL 412
IATSE Local 478
IATSE LOCAL 479
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IATSE Local 490
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IATSE LOCAL 494
IATSE LOCAL 495
IATSE LOCAL 500
IATSE LOCAL 631
IATSE LOCAL 632
IATSE Local 647
IATSE LOCAL 69
IATSE LOCAL 720
IATSE LOCAL 751
IATSE LOCAL 769
IATSE LOCAL 780
IATSE LOCAL 796
IATSE LOCAL 8
IATSE LOCAL 835
IATSE Local 84
IATSE LOCAL100
IATSE LOCAL39
IATSE National Pension Fund
ICE Development LLC
IContent, Inc
IDGAF, Inc.
IDS - Information and Display Systems, LLC
IL Giorno Productions, Inc.
Illuminart

I'm an Eagle, LLC
Image Breakers Productions, Inc
Image Exhibit Services, Inc.
Image Quest Films, Inc.
Image Technologies Corporation
Imagination Detroit
Imperial Woodpecker, LLC
In Therapy Productions, Inc.
Incarcerated Pictures, LLC
Independent Media, Inc.
Indiana Symphony Society, Inc.
Indianapolis Opera Comapny Inc
Information Display Systems
In-House Production
Innovision Media Group
International Expo Services, Inc.
International Fine Art & Antique Dealers Show Limited
International Sound Corporation
Interrogate Inc
Intiman Theatre Company
Into The Fray, Inc
Invisible Films LLC
Island Management Partners, Inc
Isopod Productions, LLC
J. Arnold Productions, Inc.
J.M. Sollami, Inc.
Jack Morton Worldwide - Detroit
Jackson-Dawson Communications Inc.
Jacksonville Symphony Association
Jamar Productions, Inc.
Janie Jones, LLC
Jazz at Lincoln Center
JB Chicago Zephyr LP
JB First National Tour L.P.
JB Viva Vegas LP
JCALPRO, Inc
Jeff Brothers Productions, LLC
Jeff Moon Production Services, Inc.
Jeremy Walker & Associates
Jersey Boys Broadway L.P.
Jinn Productions
JMD Productions, LLC
Jockomo, Inc.
John Cossette Productions, Inc

John King Films, LLC
John S. Hyatt and Associates
Jonathan Goodson Productions
Joseph Productions, Inc
JR Lighting, Inc.
JTM Payroll Service
Jujamcyn Theaters
Jupiter Scenery Company Inc.
K2 Pictures
Kappa Design
Kaufman Astoria Studios
Kedtech
Kennedy Center Honors Productions Inc
Kepferle Productions
Kevin Productions, Inc.
Killer Joe Productions, LLC
Kimmel Center, Inc.
King Bolden, LLC
King Center for the Performing Arts Inc
Kira Tour LLC
Kirkstall Road Enterprises
KL Management
Klance Staging, Inc.
Knickerbockerglory
Kobotech Inc.
KVL Audio Visual Services, Inc.
KWP/PR
L B Lightswest Inc.
L.A. Stagecall
LA Bete L.P.
Labor Source
Laemmle Theatres LLC
Lake of Tears, Inc.
Lakefront Productions, Inc.
Lakeshore Audio Visual Inc
Lakeshore Drive-In Theatre, Inc.
Lancaster Management Services
Landau Branded, Inc
Lansing Entertainment & Public Fac. Auth.
Lap Productions
Larry Crowne Productions, LLC
Laser Exhibitor Service
Lazzaro Production Services
LDM Worldwide Corporation

Leading Authorities
Lebanon Opera House Improvement Corp.
Lend Me a Tenor Broadway LLC
Leverage 3 & 4 Productions, Inc.
Lewellen and Best Exhibits Inc
Lighthouse Production Service Inc.
Lights of Liberty
Lightswitch, Inc.
Limbo Films
Lincoln Center for the Performing Arts
Lincoln Center Theatre
Line By Line Productions
Liquid Fx, Inc.
Liteme Productions, Inc.
Little Bear, Inc
Little Brown Girl Productions, Inc.
Little House Productions, LP
Little Murder Productions, LLC
Live Nation
Live Nation Worldwide, Inc.
Live Oak Studios, Inc.
LMIS Touring Company, LLC
Lobero Theatre Foundation
Locked Up Films, LLC
Lockjaw Productions, LLC
Locksmith LLC
Lodestar Films
LOL Productions
Lone Star Mobile Television
Looper, LLC
Los Angeles School of Make-up, Inc.
Losers Take All, LLC
Lost Highway Films, Inc
Loud & Clear
Loumar Enterprises, Inc.
Lucky MP, LLC
LuLu Productions, Inc.
Luminary Films, Inc.
Lunchpail Productions
Lyric Opera Of Chicago
Lyric Productions LLC
Lyric Stage Company of Boston
M & J Innovations LLC
M Group Scenic

MacGuffin Films
Machete's Chop Shop, Inc
Mack Avenue Festival Productions, Inc
Macomb Center for the Performing Arts
Mad Monkey
Madison Square Garden, L.P.
Magic Box Films, LLC
Magic Gypsy LLC
Magic Hour Lighting & Grip
Magno Sound Inc.
Magnolia Music and Events Inc.
Major Tan, LLC
Major Theatre Equipment Corp
Make and Model, LLC
Make-up Artists & Hairstylists Local 798
Malke, LLC
Maloney Productions
Maltz Jupiter Theatre
Mamma Mia Broadway LP
Mamma Mia USA Tour 2 LP
Manhattan Media, LLC
Manhattan Theatre Club
Mann Center For The Performing Arts
Marc Ruiz Productions
Marcus Theatres Corporation
Margin Call, LLC
Marvel Eastern Productions, LLC
Maryland Sound International
Masque Sound & Recording Corp.
Mass Financial Services
Massachusetts Democratic Party
Matchmaker Touring, LLC
Maxum Expo Services, LLC
MBC Productions
MC 2
McCune Audio Video
McDougall Productions Inc
Media Event Concepts, Inc
Media Solution Inc
Meet The Browns, LLC
Memphis Development Foundation
Mendez Signs & Designs
Mercury Productions, LLC
Meridian Entertainment/Common Ground Music Festival

Merriweather Post Pavilion
Metal Messiah, LLC
Metro Exhibit Corp
Metropolitan Exposition Services, Inc.
Metropolitan Pier And Exposition Authority
MGP LLC
Miami City Ballet
Michael Schrom and Company
Michigan Opera Theatre
Michigan State University
Michigan Theatre Foundation
Mid Atlantic Studio Mechanics
Midnight Productions, Inc.
Midwest Conference Service
Mighty Fine Productions, LLC
Milagro Films
Milkt Films, Inc.
Millennium Pictures Productions, LLC
Miller Tradeshow Services, Inc.
Milwaukee Ballet
Minnesota Orchestral Association
Minnesota State Fair
Miracle on Broadway
Mirror Films
Mirrors 2 Productions, LLC
Mirvish Productions Partnership Mgmt, Inc
Miss Daisy LLC
Miss Texas Scholarship Pageant Org.
MJV Productions Inc
Moal, LLC
Modern Display Svs., Inc
Modern Times Film Company
Moffitt-Lee Productions, Inc.
Momentum Mgmt Inc.
Montclair Entertainment LLC
Mortar, Inc.
Morton Jankel Zander, Inc.
Mothership Films, Inc
Motion Picture Mechanics /Local #477 IATSE
Motion Theory, Inc
Motor City Casino & Hotel
Mount Pleasant Pictures, Inc.
Mouse Roar, LLC
Movement Pictures, Inc

Moxie Pictures
MPS Live LLC / Spamalot Tour
Mr. Tambourine Man, LLC
MRB Films
Mrs K Productions
MSG Chicago, LLC
Munchkinland Productions LP
Municipal Theatre Association of St. Louis
Murat Center Concerts, LP
Muscular Dystrophy Association, Inc.
Music and Dance Theater Chicago Inc
Music Hall Center for The Performing Arts Inc.
Musical Arts Association
Musson Theatrical
Mutual Funds Against Cancer
MV Nepenthes, LLC
N2N Tour LLC
NAACP - Detroit Branch
NAC Technologies LLC
National Amusements, Inc.
National Broadcasting Company, Inc.
National Convention Services, LLC
National Expo Inc.
National Micro Rentals, Inc.
National Production Services, Inc.
National Theatre
National Voter Contract, Inc
NBC Universal
Nederlander Detroit, LLC
Nederlander Producing Company Of America, Inc.
Netplan Exhibit Services, Inc.
Never Back Down 2 Productions, LLC
New Amsterdam Development Corp.
New Brunswick Cultural Center, Inc.
New Dollar Entertainment, LLC
New England Conservatory
New England Weather, LLC
New Haven International Festival of Arts & Ideas, Inc.
New Haven Symphony Orchestra
New Jersey Nets Basketball
New Jersey Performing Arts Center
New Jersey Sports Exposition Authority
New Jersey Symphony Orchestra
New League Productions, Inc

New Liberty Productions
New Line Productions, Inc.
New Meadowlands Stadium Company, LLC
New Mexico Stargate, Inc
New Orleans Ballet Association
New Orleans Opera Association
New Repertory Theatre
New Vista Payment Management
New Vista Payment Management Inc.
New Worlds Stages, LLC
New York City Ballet
New York City Center, Inc.
New York City Opera
New York Decorating
Newark Performing Arts Corporation
Newport Homes Inc.
Next Door Productions, LLC
Next Films, Inc.
Next To Normal, LLC
Nightwatch Management, Inc.
Niko Theatrical Companies
Nola Pictures
Nomad Productions Inc.
North by Northwest Entertainment
North by Northwest Euroarts, Inc
North Carolina Blumenthal Performing Arts Center
Northeast Projections, Inc.
Northern Entertainment Productions, LLC
Northlands Productions, Inc.
Northwest Connecticut Association for the Arts, Inc. dba War
Not Another Bailout Productions, LLC
Nouveau Richards Productions
NRA-IATSE Local 720 Training Fund
Nth Degree
Number Productions, Inc.
Nydrle, LLC
NYEGUY, Inc.
NZK Productions
O Positive, LLC
Oakdale Theatre Concerts, Inc.
Oakland Coliseum Joint Venture
Ocean State Event Services, Inc.
Odd Box 2, LLC
Odessa Films, Inc

Off The Wall Sound Co Inc
OFM Productions, LLC
Oh, Hello LLC
Oil Factory
Old Cow Young Grass, LLC
Old Globe Theatre
Olio, LLC
Olympia Entertainment, Inc.
Omelio LLC
On Cue Entertainment
On Location
On Q Production, Inc.
On Site Specialists, Inc.
On The Line Productions II, LP
On the Rialto, LLC
On the Run Productions, Inc.
Oncenter
One At Optimus
One Hot Summer PR, LLC
Onesti Entertainment Corp
Open 4 Business Productions, LLC
Opera Boston
Opera Carolina
Opera Columbus
Opera Memphis, Inc.
Option Squared, LLC
Order Media, LLC
Ordway Center for the Performing Arts
Oregon Ballet Theatre
Oregon Children's Theatre
Oregon Stagehands, Inc.
Oregon Symphony
Original Film
Orlando Ballet, Inc.
Orlando Philharmonic Orchestra, Inc.
OSA Intl., Inc.
Our Way Broadway, LLC
Outlaw Productions, Tennessee, LLC
P1 Television, Inc.
Pacific 2.1 Entertainment Group, Inc.
Pacific Northwest Ballet
Pacific Theatres
Paige Productions, Inc.
Palm Beach Opera, Inc

Pancake Productions, Inc.
Paper Mill Playhouse
Paradox Films, Inc
Paramount Convention Services
Paramount Pictures Corp
Paramount Theatre Of The Arts, Inc.
Paranoid US., LLC
Paris Las Vegas Operating Company LLC
Park Pictures, LLC
Partizan Entertainment, LLC
Passion Play Productions, LLC
Pavilion Partners, Inc.
Payers for Players, Inc.
PCS Production Company
Pearson Education
Peeples Productions, Inc
Pee-Wee on Broadway, LLC
Penn, Schoen & Berland Associates, LLC
Pennsylvania Ballet Association
Perfect Weekend
Perretti Productions, Inc.
Peter Albrecht Company Inc
Pettigrew Crewing
PFM/Barbara B. Mann PAH
Phasmatrope Studios LLC
Phil Burke Rigging, Inc.
Philharmonic Center for the Arts
Phillip Taxman Ltd
Phillipps Installation & Dismantle, Inc.
Picrow, Inc
Picture Park, Inc
Picture Perfect Network
Pie Wagon Pictures, Inc
Pier 6 Concert Pavilion Partners, LLC
Pierrot Films, Inc
Pig Newton, Inc
Pittsburgh Ballet Theatre, Inc.
Pittsburgh Opera
Pittsburgh Public Theater Corporation
PJM Productions, Inc.
Playhouse Square Foundation
Pleasantown Motion Picture Co LLC
PLM Entertainment, Inc
PMI

Pogo Pictures, Inc.
Populism Yea Yea LLC
Port Lighting Systems
Portland Opera Association Inc.
Post Works New York, LLC
Predator Planet Films, Inc.
Preferred Planning Concepts, LLC
Premier Exhibition Inc.
Premiere Productions, Inc.
Pretty Good Productions, Inc.
PRG Hi Tech LLC
PRI Productions
Primalux Video
Primetime 10 Productions, Inc
Princeton Ballet Society
Prism Digital Post
Pro Athletes Outreach
PRO Event Inc
Pro Video Group LLC
Producer's Video Corporation
Production Associates
Production Associates (formerly Axiom Productions, Inc.)
Production Farm, LLC
Production Labor, Inc.
Production Management, Inc.
Production Payroll Services, LLC
Production Personnel Services, Ltd
Production Resource Group, LLC
Production Strategies and Logistics, Inc,
Production Strategies, Inc
Production Support Services, Inc.
Production Toolbox Inc
Professor Productions, Inc.
Program Productions Inc
Projection Technology
Proof Productions, Inc.
Prospect Park Productions, LLC
Protagonist Films
Psycho Sweet 16 LLC
PWG Productions, Inc
Pytko Productions, Inc
QED Productions NA, LLC
Qinetiq NA
Quay Street Entreprises, Inc.

Quicken Loans Arena
Quinlan Scenic Studios Inc.
Rabbit Content, LLC
Rabbit Productions
Rabin Strasberg Media
Raccoonopolis, LLC
Radiant Pictures, Inc.
Radio City Entertainment
Radish Creative Group, Inc
Rain on Broadway LLC
Ralston Lapp Media
Randy Thomas Event Management Inc.
Rapid Films, Inc.
Rascal Films, LTD
Ravinia Festival Association
RBS Productions, Inc.
RCi Sound Systems
RCS Corporation
Rebekah's Dreams Entertainment & Production Svs, Inc.,Corp.
Red Mountain Entertainment
Red Orange USA, LLC
Redbud Pictures, LLC
Redtree Productions, Inc.
Regal Entertainment Group
Regional Trade Services, Inc.
Remains, LLC
Renaissance Management Inc.
Renaissance Rialto, Inc.
Reno Exhibitor Service
Rent Mark LLC
Rhino Texas LLC
RichMarc Productions
Riddle The Movie, LLC
Rip City Management LLC dba Rose Quarter
Ritz Theatre
Riverboat Production, LLC
Riverdance - Boyne Company
Riverside Fine Arts Association, Inc.
Riviera Hotel & Casino
RM Production Firm Inc.
Robot Films
Rock it Out, LLC
Rock of Ages Broadway, LLC
Rocket Event Management

Rockhard Films
Rogue Films
Rosemont Exposition Services, Inc.
Roundabout Theatre Company
Roz Lullove-Cooperman, LLC
RSA Films, Inc.
Ruckus Film, Inc
Run Lizard, LLC
Running 4 Cover
S & K Pictures, Inc
Sacramento Theatrical Lighting, LTD.
Safe Productions, LLC
Sahara Hotel and Casino
Saint Louis Symphony Orchestra
Saint Paul Arena Company, LLC
SALP (Spectrum Arena Limited Partnership)
Salvation Boulevard Film, LLC
Sammco, Inc.
San Vicente Productions, Inc.
Sandy Frank Productions, LLC
Santa Barbara Bowl Foundation
Santa Barbara Center for the Performing Arts, Inc.
Santa Stash, LLC
Sarah Colt Productions
Sarasota Opera Association
Savvy Productions, LLC
Scared Productions, LLC
Scatter Gun Films
Scenicworks Inc.
Scharff Weisberg Lighting, LLC
SCMPP
Scottsboro LLC
Screaming Banshee Productions, LLC
Screenworks
SDB, LLC
Seaside Summer Concert Series, Inc.
Seattle Childrens Theatre
Seattle Opera
Seattle Repertory Theatre
Seattle Theatre Group
Sedna Films
SeeChange Media LLC
Select Contracting Inc.
Serco/SKE Support Services, Inc.

Serenity Productions, Inc.
Serious Grip and Electric, Inc.
SFD Productions, LLC
Shepard Exposition Services, Inc.
Shepherd Glen Productions, LLC
Shilo Design, Inc.
Sho Aids Inc.
Sho-Link Incorporated
Shoot Florida, Inc.
Show Chex, Inc.
Show Department, Inc.
Show Lighting Corp.
Show Ready LLC
Show Ready Technologies, Inc.
Show Services
Showman Fabricators, Inc.
Showmotion, Inc.
Showpay Labor Force
Showpay LLC
Showtime On The Piers, Inc
Sidney Lubitsch Prod., Inc.
Sight & Sound Productions
Sign Productions, Inc.
Sikorski Audio Visuals
Silent House, Inc
Silver Cinemas Acquisition Co.
Silverlight. Production, Inc.
SK Stage Services LLC
SkyCam Inc.
Skyline Service
Smart Source Rentals
SMG - Broward County Convention Center
SMG - Lucas County Arena
SMG Corporation/1st Mariner Arena
SMG Jacksonville
SMG-Greater Columbus Covention Center
Smith & Stilwell, Inc.
Smuggler
Snatched The Movie, LLC
Snyder Pickerill Media Group
Solano County Fair
Someday This Production, Inc.
Sonic Films, Inc.
Sonny Tour Limited Partnership

Sono Productions, Inc.
Sorensen Services, Inc.
Sound Associates, Inc.
Sound Check, Inc.
Sound Lounge, LLC
Sound One Corporation
Sound Pak Studio
Source One
South Pacific Tour LP
Southwestern Exposition and Livestock Show
Spad Films, Inc
Spare Parts Films
Speakeasy Stage Company, Inc.
Spectrum Show Services
Spike Motion Pictures
Spoletto Festival USA
Sports Channel Associates
Spot Film Works, Ltd.
Spotlight Crew, Inc.
Spring Awakening Touring LP
Sprocketheads, LLC
Squier Knapp Dunn
Squire Knapp Dunn
SRCP Media, Inc
SS2 Productions, Inc.
St Augustine Amphitheatre
St Johns River Community College
St Louis Audio Visuals Inc.
Stage 6 Films, Inc
Stage Call, Inc.
Stage Right Inc.
StageCall Inc
Stagecraft, LLC
Stagehands Referral Service Hair
Stagelight Louisiana
Stagemonkie, LLC
Stageworks Lighting, Ltd
Stamford Center for the Arts, Inc.
Star, Inc.
State Theatre
Station Film Inc
Stealth Production Support, Inc.
Steele Tradeshows
Stellar Production Services, Inc.

Stevens Reed Curcio
Stoneham Theatre
Strader Productions, Inc.
Straz Center (formerly Tampa Bay Performing Arts Center, Inc
Street Films, Inc
Strother Strategies
STU Segall Productions, Inc
Studio Gear LLC
Studio Mechanics Local 493
Stun Creative
Such Video, Inc.
Sugar Film Production, Inc.
Sundance Cinemas LLC
Sundown Sound Inc.
Sunny Side Up, LLC
Sunny Television Production, Inc
Sunrise Touring Company
Super Deluxe Group, Inc.
Super Lounge
Superfad, LLC
Superior Donuts LLC
Superstar Productions USA, Inc.
Supply & Demand Inc.
Swamp Productions, LLC
Swank Audio Visuals
Sweepstake Productions, LLC
Switch
Synapse dba Mindfield
Synergy Films, LLC
Syracuse Opera Company, Inc.
Taillight, Inc.
TAL Entertainment\, Inc.
Tall Pony Productions
Tate & Partners
TC Productions\, LLC
TCF International Productions
Teatro Zinzanni
Technical Management Group, LLC
Technical Theater Solutions, LLC
Technicolor East Coast, Inc.
Technobabble Production, LLC
Technology Resource Corporation
Technovations
Ten Dollar Trophy, LLC

Texas Ballet Theater, Inc.
Texas Scenic Company Inc
TFA Audio
The 5th Avenue Theatre Association
The Art Fair Company, Inc.
The Caller PR, LLC
The Canon House, Ltd
The Cartel
The Cellblock Chicago LP
The Chicago Limited Partnership
The Cleveland Orchestra
The Cleveland Play House
The Color Purple National Tour
The Cortez Brothers
The Dallas Opera
The Directors Bureau, LLC
The Doyle Street Group
The Experiential Agency
The Flynn Center For The Performing Arts
The Fox Theatre
The Haunting In Georgia
The Help Productions, LLC
THE Hockadoo Company L.P.
The I'm Not Going Company
The Joffrey Ballet
The Joneses
The Jungle Theatre
The Kennedy Center for the Performing Arts
The Keres Corporation
The Last Ride, LLC
The Ledge Productions, LLC
The Little Theatre Group
The Marketing Connection
The Metropolitan Opera
The Minnesota Opera
The Music Box Company
The New Grease On Tour LP
The New Media Firm
The Nobody Film Co
The Nora Theatre Company, Inc.
The Opera Company of Philadelphia
The Palace Theatre Group
The Paramount Theatre for the Performing Arts
The Phantom Company, LP

The Philharmonic-Symphony Society of New York, Inc.
The Prop Box Inc.
The Right Productions
The Rock Of Ages Tour, LP
The Shubert Organization, Inc.
The Stage Alliance
The Staircase Productions, Inc.
The Stevens Company
The Sweet Shop Films, LLC
The Syracuse Symphony
The Talent Fund, Inc.
The Term Group, LLC
The Tyler Perry Show, LLC
The University of Michigan
The Videohouse, Inc
The Young Frankenstein Touring Co LLC
Theater League Inc
Theater of the Stars, Inc.
Theater Technology Group LLC
Theatre Management Group-NY LLC
Theatre Under The Stars
Theatrical Lighting Connection, LTD.
Theatrical Payroll Service Of Central Ohio
Theatrical Payroll Services, Inc.
Theatrical Resources, Inc.
Theatrical Stage Employees
Thespian Theatre, Inc.
Things Fall Apart, LLC
Third House Productions, Inc.
Third Story Films
Thomas Pettus dba T & S Rigging
Thomas Winter Cooke, Inc.
Three Foot Giant, Inc.
Tibbs Drive-In Theatre
Ticket Philadelphia
Ticking Clock Productions, LLC
Tiffin Scenic Studios Inc
Time's Up, Inc.
TimTels Productions, Inc.
Tiny Horse Productions, Inc
TMG-Hippodrome, LLC
Toezy Decorating and Display Co
Tomorrow Pictures, Inc
Tonight Limited Partnership

Tonight Touring, LLP
Tool Of North America
Topanga Productions
Total Crew Services Inc
Total Event Production, Inc.
TOTO Touring Co.,LLC
Touchback, LLC
Touchdown Entertainment Inc
Tough Trade Productions, Inc.
TP Productions, LLC
Trade Event Resource Management Group
Trade Show Specialists
Trade Show Supply
Tradeshows Exhibits & Conventions
Traktor
Transit Productions, LLC
Tremont Theatre, Inc,
Tricord Tradeshow Services
Trio Films
Trio Video
Triple A Productions, Inc
Tri-State Staging, Inc.
TRO Crewing
Troika Star, LLC
Tropicana Las Vegas, Inc.
True Entertainment, Inc.
True Grip and Lighting, LLC
Trust Productions, LLC
Trustees For Wardrobe Local 887
Trustees Of Dartmouth College
TSBD Louisiana, LLC
TSS Broadway, L.P.
Tuna Does Vegas, LLC
TVN Inc.
Twentieth Century Fox Film Corp
Twentieth Century Fox Television
Twist Production, Inc.
Two Days in New York, Inc
Two Shoes Productions, LLC
Uber Content, Inc
Union Payroll Agency Incorporated
Union Temporary Services Inc.
United Center
United Staging & Rigging, Inc.

Universal City Studios LLC
University of Minnesota
University of Pennsylvania
Unlimited Productions Inc.
Upstage Center Inc.
US Tradeshows LLC
USA Center Stage Inc
USAV Group, Inc
USNAVI Broadway Limited Partnership
Utah Symphony/Utah Opera
UTP Group, Inc.
Vamps, LLC
Vee Corporation
Vengeance Shall Be Mine Pictures, LLC
Verona Productions, LLC
VFB Broadway LLC
Vid Tech Audio Visual Inc.
Video Design/Dark Spark
Video Replay
Village Theatre
Vincent Productions, LLC
Vision Technical Group, Inc
Visions Unlimited
Visual Aids Electronics Corporation
Visual Sound, Inc.
Vow Productions, LLC
Waco Stage Equipment, Inc.
Walnut Street Theatre Corp.
Walt Disney World Co.
Wanderlust Productions, Inc.
Wang Theatre, Inc.
War Memorial Auitorium
Warner A/V Company Inc
Warner Bros. Pictures
Warner Bros. Television Production Inc.
Washington National Opera
Washington Square Films, Inc
Washington Township Live Arts
Wave Films
Wavecam Media, Inc.
Waverly Motion Pictures
WCP/Fern Exposition Services LLC
WDIV/TV4
Weasel Works, Ltd.

Westbury Music Fair, LLC
Western Events, Inc.
Western Michigan University
Westport Country Playhouse, Inc.
WETM Television
WF Cinema Holdings, L.P.
WGBH Educational Foundation
Where Do I Go Tour LP
White Bird
White Cherry Entertainment, Inc.
White Christmas On Broadway, LLC
White Label
Wicked California, LP
Wicked Tour Productions LP
Wicked, LLC
Wicked, LLC (aka Wicked Worldwide Account)
Williams / Gerard Productions, Inc.
Williams Center For The Arts, Inc.
Willwork, Inc.
Windmill, LLC
WJBK-TV
Wolf Trap
Wolverine Productions, LLC
Worcester Center for Performing Arts
Working 9 to 5 LP
Workingstiff Commerical Film Prod. Inc.
World Golf Foundation, Inc.
Writers Guild Of America, West, Inc.
WWE NOLA, LLC
Xibit Solutions, LLC
Yandr, LLC
YES Network LLC
Your Labor Management
Z Tribeca
Zach Movie, LLC
ZaZa USA, LLC
Zenith Labornet, Inc.
Zeo Brothers Productions, Inc.
Zydeco Productions, Inc.
<b>TOTAL EMPLOYERS = 1528</b>